

Deloitte Tax LLP  
600 Renaissance Center, Suite 900  
Detroit, Michigan 48243  
Telephone: (313) 396-3000  
Scott Shekell, Partner

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	
	)	Chapter 11
MOTORS LIQUIDATION COMPANY, <i>et al.</i>	)	
	)	Case No. 09-50026 (REG)
	)	
Debtors.	)	Jointly Administered
	)	

**SUMMARY SHEET ACCOMPANYING AMENDED FIRST INTERIM FEE  
APPLICATION OF DELOITTE TAX LLP AS TAX SERVICES PROVIDER FOR  
THE PERIOD FROM JANUARY 1, 2010 THROUGH MAY 31, 2010**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Services to:	the above-captioned debtors
Date of Approval:	nunc pro tunc to January 1, 2010
Period for which Compensation and Reimbursement is Sought:	January 1, 2010 through May 31, 2010
Total Fees Requested:	\$ 579,353.00
Total Expenses Requested:	<u>\$ 135.00</u>
Total of Fees and Expenses:	\$ 579,488.00
Less: amounts previously paid:	\$ 0.00
Total Cash Payment Requested:	\$ 579,488.00

This is an Interim Fee Application.

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	)	Case No. 09-50026 (REG)
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Debtors.	)	Jointly Administered

**AMENDED FIRST INTERIM FEE APPLICATION OF DELOITTE TAX LLP  
AS TAX SERVICES PROVIDERS FOR THE PERIOD FROM  
JANUARY 1, 2010 THROUGH MAY 31, 2010**

Deloitte Tax LLP ("Deloitte Tax"), as tax services provider to the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"), respectfully represents:

**INTRODUCTION**

1. This is Deloitte Tax's amended first application (the "First Interim Fee Application")<sup>1</sup> for the allowance and payment of compensation for professional services and reimbursement of expenses pursuant to sections 330(a) and 331 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Local Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), the Court's General Orders M-104 and M-389 (the "General Orders"), the United States Trustees Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. §330 adopted on January 30, 1996 (the "UST

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<sup>1</sup> Deloitte Tax previously submitted a first interim fee application, dated July 8, 2010. This First Interim Fee Application amends and supersedes this prior version.

Guidelines”) and the Order Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals, signed August 7, 2009 (the “Interim Compensation Order,” and collectively, the “Guidelines and Orders”). Pursuant to the Guidelines and Orders, a Declaration of Scott Shekell regarding compliance with the Guidelines and Orders is attached hereto as Exhibit A.

2. By the First Interim Fee Application, Deloitte Tax seeks interim allowance of compensation for professional services performed by Deloitte Tax for the period from January 1, 2010 through May 31, 2010 (the “Compensation Period”) in the aggregate amount of \$579,353.00 and reimbursement of expenses in the amount of \$135.00. Deloitte Tax submits allowance and payment of these amounts are fully warranted given the actual and necessary services rendered to the Debtors by Deloitte Tax as described in this First Interim Fee Application. The Debtors have not previously paid any amounts in respect to the foregoing fees and expenses.

### **BACKGROUND**

3. On June 1, 2009 (the “Petition Date”), each of the Debtors commenced cases (the “Chapter 11 Cases”) under chapter 11. The Debtors’ cases are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are continuing to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

### **THE RETENTION OF DELOITTE TAX LLP**

5. On March 1, 2010, the Court entered an Order approving the employment of Deloitte Tax as tax services provider to the Debtors pursuant to sections 105 and 363(b) of the Bankruptcy

Code *nunc pro tunc* to January 1, 2010 (the “Approval Order”). The Approval Order authorized the Debtors to engage Deloitte Tax pursuant to Engagement Letter (the “Engagement Letter”), dated January 21, 2009, between Deloitte Tax and the Debtors. Pursuant to the Approval Order, Deloitte Tax was authorized to be compensated by the Debtors, subject to application to this Court as set forth therein. The Approval Order also authorized Deloitte Tax’s reimbursement for actual and necessary expenses incurred, subject to application to this Court as set forth therein.

### **REQUESTED FEES**

6. Under the Engagement Letter, there are hourly billing rates per level. During the Compensation Period, a total of 908.6 hours were incurred. The rates Deloitte Tax charges for the services rendered by its professionals in these Chapter 11 Cases are similar to rates Deloitte Tax charges for professional services rendered in comparable nonbankruptcy matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable nonbankruptcy cases in a competitive market.

7. There is no agreement or understanding between Deloitte Tax and any other nonaffiliated person for the sharing of compensation to be received for services rendered in these cases.

8. Pursuant to the UST Guidelines, annexed hereto as Exhibit B is a schedule setting forth all Deloitte Tax professionals who have performed services in these Chapter 11 Cases during the Compensation Period by category of services, the capacities in which each such individual is employed by Deloitte Tax, the hourly billing rate charged by Deloitte Tax for services performed by such individual and the aggregate number of hours expended and fees billed.

9. Attached hereto as Exhibit C is the time detail in chronological order, by month, showing the services performed by Deloitte Tax during the Compensation Period, including the date, name of professional, hours expended and time description by task.

10. Attached hereto as Exhibit D is the expense detail for which Deloitte Tax seeks reimbursement.

11. All services performed by Deloitte Tax for which fees and reimbursement is requested herein were performed or incurred for and on behalf of the Debtors and were not for any other person or entity.

12. During the Compensation Period, Deloitte Tax performed a services related to preparing a private letter ruling for submission to the Internal Revenue Service ("IRS"). Such services included:

- a. Initial discussions and fact gathering with the Debtors, including conference calls and correspondence with the Debtors' internal tax department and business people, as well as with other transactional advisors (e.g., bankruptcy and tax counsel);
- b. Preliminary conversations with IRS personnel in advance of filing the ruling request in order to understand their views on the relevant issues;
- c. Technical tax research on the authorities relevant to the issues that are the subject of the ruling request; and
- d. Drafting, review, and revision of the ruling request document. Drafts are circulated to the Debtors and other transactional advisors, and comments are received and integrated into the working draft.

#### **SUMMARY DESCRIPTION OF SERVICES PERFORMED**

13. Set forth below is a brief summary of certain of the matters on which Deloitte Tax provided consultations during the Compensation Period. It is not meant to be a detailed description

of all of the work performed. Complete time detail describing the day-to-day services is included in Exhibit D.

14. During the Compensation Period, Deloitte Tax worked to assist the Debtors in the preparation of an IRS ruling request related to the tax consequences of the creation of certain trusts pursuant to a plan of reorganization of the Debtors. The steps taken to prepare this ruling request are set forth above.

#### **EXPENSES**

15. Deloitte Tax incurred expenses in the amount of \$135.00 in this Compensation Period.

#### **REQUESTED COMPENSATION SHOULD BE ALLOWED**

16. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331 Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1).

Section 330 sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded..., the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title 11 U.S.C. § 330(a)(3).

17. The services rendered were reasonable, necessary and appropriate to the administration of the Chapter 11 Cases and related matters and were rendered in order to protect and preserve the Debtors' estates during the pendency of the Chapter 11 Cases.

18. As demonstrated by this First Interim Fee Application and the exhibits annexed hereto, Deloitte Tax spent its time economically and without unnecessary duplication of effort. In addition, the work conducted was carefully assigned to appropriate professionals, according to the experience and level of knowledge required for each particular task. Accordingly, approval of the compensation sought herein is warranted.

**CONCLUSION**

WHEREFORE, Deloitte Tax respectfully requests that the Court enter an order (i) awarding Deloitte Tax the interim allowance of fees for the Compensation Period in the amount of \$579,353.00 and expenses in the amount of \$135.00, (ii) authorizing and directing the Debtors to pay Deloitte Tax a total amount of fees and expenses in the amount of \$579,488.00, to the extent not previously paid, and (iii) granting such other relief as is just and proper.

Dated: August 5, 2010

Respectfully Submitted,

A handwritten signature in dark ink, appearing to read 'S. Shekell', is written over a horizontal line.

Scott Shekell  
Partner  
Deloitte Tax LLP  
600 Renaissance Center, Suite 900  
Detroit, Michigan 48243



**Exhibit A**

Deloitte Tax LLP  
600 Renaissance Center, Suite 900  
Detroit, Michigan 48243  
Telephone: (313) 396-3000  
Scott Shekell, Partner

**UNITED STATES BANKRUPTCY COURT  
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In re:	)	
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	)	Case No. 09-50026 (REG)
	)	
Debtors.	)	Jointly Administered
	)	

**CERTIFICATION OF SCOTT SHEKELL IN SUPPORT OF  
THE AMENDED FIRST INTERIM FEE APPLICATION OF DELOITTE TAX LLP  
AS TAX SERVICES PROVIDER FOR THE PERIOD  
FROM JANUARY 1, 2010 THROUGH APRIL 30, 2010**

I, Scott Shekell, certify as follows:

1. I am a partner in the firm of Deloitte Tax LLP (“Deloitte Tax”). I submit this certification with respect to the amended first interim fee application of Deloitte Tax as tax services provider in the above-captioned cases (the “First Interim Fee Application”) for the allowance of compensation for professional services rendered and for reimbursement of actual and necessary expenses incurred during the relevant application period.

2. I make this certification in accordance with General Order M-389 of this Court (the “Local Guidelines”).

3. In connection therewith, I hereby certify that:

a) I have read the First Interim Fee Application;

b) To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the First Interim Fee Application are in substantial

compliance with the Local Guidelines and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996; and

c) Pursuant to the Local Guidelines, the Debtors, the United States Trustee and the official committee of unsecured creditors of the Debtors have been provided with a copy of the First Interim Fee Application simultaneously with the filing thereof, and will have at least 10 days to review such First Interim Fee Application prior to any objection deadline with respect thereto.

Dated: August 5, 2010  
Detroit, Michigan

  
\_\_\_\_\_  
Scott Shekell

**Exhibit B**

**Deloitte Tax LLP**  
**Tax Service Providers and Tax Consultants to Motors Liquidation Company**  
**For the Months of January, 2010 through May, 2010**  
**Sorted by Project and Professional for Tax Services**

Name	Title	Service Line	Hourly Rate	Billable Hours	Total Fees
<b>Preparation and review of private letter ruling</b>					
COLLINS, BRYAN P	Partner/Director	TAX	837	117.0	\$ 97,929
DUFFLEY, SEAN P	Senior Manager	TAX	642	201.0	129,042
GAREAU, MATTHEW E	Senior Manager	TAX	642	80.0	51,360
HARMAN, HEATHER A	Manager	TAX	557	115.5	64,334
LAY, MATTHEW WILLIAM	Partner/Director	TAX	837	0.4	335
PEEBLES, LAURA H	Partner/Director	TAX	837	1.0	837
SHEKELL, SCOTT L	Partner/Director	TAX	723	0.5	362
STARZYNSKI, STEVEN D	Manager	TAX	557	315.8	175,901
TESTOFF, ROBERT A	Partner/Director	TAX	837	57.6	48,211
WIGGINS, SCOTT B	Manager	TAX	557	2.5	1,393
				891.3	\$ 569,702
<b>Chapter 11 Administration</b>					
ATHANAS, JOHN A	Senior Manager	TAX	595	3.0	\$ 1,785
HALLETT, KEVIN M	Senior Associate	TAX	425	8.3	3,528
SHEKELL, SCOTT L	Partner/Director	TAX	723	6.0	4,338
				17.3	\$ 9,651
<b>Total hours and amount sought</b>				<b>908.6</b>	<b>\$ 579,353</b>

**Exhibit C**

Statement by Deloitte Tax LLP  
Tax Service Providers and Tax Consultants to Motors Liquidation Company  
For the Months of January, 2010 through May, 2010  
Sorted by Day and Professional for Tax Services

Initials	Date	Description	Billable Time	Fixed Rate	Billable Fees
<b>ATHANAS, JOHN A</b>					
JAA	4/22/2010	Meeting with K. Hallett regarding format and content of MLC billing exhibits.	0.8	595	\$ 476
JAA	5/17/2010	Edit fee application exhibits A & B	1.3	595	774
JAA	5/25/2010	Read and edit fee application exhibits A,B & C	0.9	595	536
			<u>3.0</u>		<u>\$ 1,785</u>
<b>COLLINS, BRYAN P</b>					
BPC	1/12/2010	Begin drafting outline of Motors Liquidation Company ruling request.	2.2	837	\$ 1,841
BPC	1/14/2010	Research regarding regulation 1.468B-9 disputed ownership funds and section 361 impact on transfers to trusts.	2.3	837	1,925
BPC	1/14/2010	Conference call discussing facts for inclusion in the ruling request, with client (R. Zublocki) and Weil including; S. Duffley, S. Starzynski, and R. Testoff.	1.0	837	837
BPC	1/15/2010	Draft outline of Motors Liquidation Company ruling request.	1.9	837	1,590
BPC	1/18/2010	Research regulation 1.468B-9 regarding disputed ownership funds.	1.6	837	1,339
BPC	1/19/2010	Research income tax regulation 1.468B-9 regarding disputed ownership funds.	0.7	837	586
BPC	1/20/2010	Research and review IRC Sec. 361 authorities for ruling request.	1.4	837	1,172
BPC	1/20/2010	Discuss IRC Sec. 361 authorities research assignment with S. Duffley	1.4	837	1,172
BPC	1/21/2010	Discuss IRC Sec. 361 authorities research with S. Duffley.	1.1	837	921
BPC	1/22/2010	Read and edit fact section of draft private letter ruling request.	0.9	837	753
BPC	1/25/2010	Read and edit term sheets related to ruling request.	1.3	837	1,088
BPC	1/28/2010	Read and edit analysis of draft private letter ruling request.	1.7	837	1,423
BPC	1/29/2010	Edit draft ruling request and discuss edit comments with team.	2.7	837	2,260
BPC	1/31/2010	Regulation 1.486B-1 Qualified settlement fund and Regulation 1468B-9 disputed ownership fund tax research regarding IRS ruling request.	3.6	837	3,013
BPC	2/1/2010	Read and edit draft ruling request analysis section.	1.2	837	1,004
BPC	2/1/2010	Internal call to prepare for client meeting, regarding private letter ruling. Deloitte Attendance: R. Testoff, S. Starzynski, S. Duffley, H. Harman & M. Gareau.	1.0	837	837
BPC	2/1/2010	Update call with client regarding private letter ruling. Attendance: R. Zablocki (client), R. Testoff, S. Starzynski, S. Duffley, H. Harman & M. Gareau.	1.0	837	837
BPC	2/2/2010	Read and add comments to the plan term sheet section of the private letter ruling request.	2.5	837	2,093
BPC	2/4/2010	Discussion with S. Duffley regarding previous contacts with IRS on ruling request.	0.8	837	670
BPC	2/5/2010	Verify previous review notes were addressed and edit updated draft private letter ruling request.	3.8	837	3,181
BPC	2/8/2010	Read and edit analysis section of draft private letter ruling request.	1.4	837	1,172

BPC	2/9/2010	Read and edit draft private letter ruling request addressing open notes left by S.Duffley.	0.8	837	670
BPC	2/10/2010	Discussion with S. Duffley regarding regulation 1.468B-1 qualified research funds.	0.7	837	586
BPC	2/15/2010	Discussion with S.Duffley regarding status of the private letter ruling request.	0.5	837	419
BPC	2/16/2010	Read updated analysis section of private letter ruling request.	0.7	837	586
BPC	2/17/2010	Call with Internal Revenue Service regarding private letter ruling. Deloitte Attendance: R. Testoff and M. Gareau.	2.0	837	1,674
BPC	2/17/2010	Call with client, Weil, & Deloitte to report on 2/17/10 call with IRS. Client Attendance: R. Zablocki & J. Selzer. Weil Attendance: S. Goldring, M. Goodman, D. Berz, C. Parker, & M. Morton. Deloitte Attendance: R. Testoff, M. Gareau, S. Starzynski, S. Duffley & H. Harman.	1.0	837	837
BPC	2/18/2010	Read revised term sheet and edit draft private letter ruling request.	1.3	837	1,088
BPC	2/19/2010	Edit fact section of draft private letter ruling request.	1.4	837	1,172
BPC	2/22/2010	Read and edit updated analysis section of draft private letter ruling request.	0.7	837	586
BPC	2/22/2010	Debrief discussion with S. Starzynski regarding IRS issues related to the private letter ruling request.	0.6	837	502
BPC	2/23/2010	Read revised term sheet and edit updated draft private letter ruling request.	1.3	837	1,088
BPC	2/24/2010	Call with Internal Revenue Service regarding regulation 1.468B-1 qualified settlement funds and regulation 1.468B-9 disputed ownership funds treatment. Deloitte Attendance: R. Testoff, M. Gareau & H. Harman.	1.0	837	837
BPC	2/25/2010	Read and edit updated terms sheet section of private letter ruling request.	2.7	837	2,260
BPC	2/26/2010	Address comments/open points regarding 361 authorities included within the draft private letter ruling request.	2.9	837	2,427
BPC	2/28/2010	Read updated term sheet and edit updated analysis section of draft private letter ruling request.	0.9	837	753
BPC	3/1/2010	Discussion of tax issues with IRS personnel relating to ruling request.	0.8	837	670
BPC	3/1/2010	Read updated analysis section and edit law section of draft ruling request.	2.2	837	1,841
BPC	3/2/2010	Edit law section of ruling request including discussions with team regarding revisions to ruling request.	3.7	837	3,097
BPC	3/2/2010	Discussion with M. Gareau regarding status of ruling request and open items to be addressed.	1.3	837	1,088
BPC	3/3/2010	Discussions with Internal Revenue Service personnel regarding private letter ruling request.	1.3	837	1,088
BPC	3/3/2010	Read and edit updated term sheet section of private letter ruling request.	3.7	837	3,097
BPC	3/4/2010	Read updated law section of private letter ruling request.	0.7	837	586
BPC	3/5/2010	Read updated law section and edit analysis section of draft private letter ruling request.	1.2	837	1,004
BPC	3/7/2010	Read updated law section and edit analysis section of draft private letter ruling request.	4.9	837	4,101
BPC	3/8/2010	Read updated analysis section and make additional edits to term sheet related to draft ruling request.	2.8	837	2,344
BPC	3/10/2010	Read and edit analysis section of draft private letter ruling request.	1.4	837	1,172
BPC	3/12/2010	Discussion with S. Duffley regarding regulation 1.468B-9 disputed ownership funds related to the draft ruling request.	1.2	837	1,004
BPC	3/13/2010	Edits to draft private letter ruling request regarding, regulation 1.468B-9, disputed ownership funds included in the analysis section.	4.7	837	3,934
BPC	3/14/2010	Read and edit the term sheet section of the draft private letter ruling request.	3.6	837	3,013
BPC	3/16/2010	Read law section to confirm all prior notes were closed and edits to term sheet section of draft ruling request.	4.6	837	3,850
BPC	3/17/2010	Revisions to legal analysis of MLC draft ruling request related to qualified settlement funds section under Reg. 1.468B-1.	4.4	837	3,683
BPC	3/18/2010	Edits related to regulation 1.468B-1 qualified settlement fund section of draft private letter ruling request.	3.9	837	3,264



BPC	3/19/2010	Revising the facts & background section of the draft ruling request.	1.2	837	1,004
BPC	3/19/2010	Read through law section of private letter ruling request and confirm prior notes & comments were addressed appropriately.	0.9	837	753
BPC	3/24/2010	Read updated private letter ruling request and send comments to S. Starzynski.	2.9	837	2,427
BPC	3/25/2010	Research regarding Regulation 1.468B-1 qualified settlement funds related to the draft ruling request.	0.8	837	670
BPC	3/29/2010	Read updated law section of draft ruling request, confirm all prior law section notes have been addressed.	1.3	837	1,088
BPC	4/5/2010	Read updated term sheet section of draft ruling request.	0.7	837	586
BPC	4/21/2010	Read updated law section of draft ruling request.	0.8	837	670
BPC	4/27/2010	Conference call with R. Testoff and M. Gareau regarding legal analysis related to private letter ruling request.	2.0	837	1,674
BPC	4/28/2010	Read and edit fact section of draft private letter ruling request.	1.1	837	921
BPC	5/12/2010	Preparation for call with Weil and M. Gareau regarding tax law analysis for the private letter ruling request.	0.5	837	419
BPC	5/12/2010	Conference call with Weil and M. Gareau regarding tax law analysis for the private letter ruling request.	1.5	837	1,256
BPC	5/18/2010	Read and update analysis section of draft private letter ruling request.	1.2	837	1,004
BPC	5/19/2010	Update and confirm all prior notes regarding the analysis section have been cleared.	1.7	837	1,423

117.0

\$ 97,929

**DUFFLEY, SEAN P**

SPD	1/14/2010	Conference call discussing facts for inclusion in the ruling request, with client (R. Zublocki) and Weil including; B. Collins, S. Starzynski, and R. Testoff.	1.0	642	\$ 642
SPD	1/20/2010	Perform technical research regarding Regulation 1.468 B-9 disputed ownership funds for the ruling request.	2.6	642	1,669
SPD	1/20/2010	Discuss IRC Sec. 361 authorities research assignment with B. Collins.	1.4	642	899
SPD	1/21/2010	Begin preparation of draft private letter ruling request.	2.7	642	1,733
SPD	1/21/2010	Perform and discuss research, with B. Collins, regarding IRC Sec. 361 authorities related to the ruling request.	3.3	642	2,119
SPD	1/25/2010	Read term sheets related to the private letter ruling request.	0.8	642	514
SPD	1/25/2010	Draft background summary, related to the bankruptcy plan, for the ruling request.	2.3	642	1,477
SPD	1/25/2010	Read background summary prepared for the ruling request.	0.4	642	257
SPD	1/26/2010	Preparation of fact section of draft ruling request.	2.4	642	1,541
SPD	1/26/2010	Discuss trust issues related to the draft ruling request with S. Starzynski.	0.6	642	385
SPD	1/27/2010	Discuss draft status & technical issues to be researched with B. Collins.	0.4	642	257
SPD	1/27/2010	Perform technical research regarding Regulation 1.468 B-9 disputed ownership funds for the ruling request.	4.6	642	2,953
SPD	1/28/2010	Edit technical analysis section of the draft ruling request.	1.7	642	1,091
SPD	1/28/2010	Research IRC section 361 authorities for private letter ruling request.	5.2	642	3,338
SPD	1/28/2010	Update M. Gareau on status of IRC Sec 361 research.	0.2	642	128
SPD	1/28/2010	Research related to regulation 1.468B-1 qualified settlement fund & trust issues.	0.3	642	193
SPD	1/29/2010	Update and revise the draft ruling request analysis.	1.4	642	899
SPD	1/29/2010	Technical research regarding creditor & claimholder status.	2.8	642	1,798
SPD	1/29/2010	Technical research related to IRC section 162.	1.8	642	1,156
SPD	2/1/2010	Internal call to prepare for client meeting, regarding private letter ruling. Deloitte Attendance: R. Testoff, S. Starzynski, B. Collins, H. Harman & M. Gareau.	1.0	642	642
SPD	2/1/2010	Update call with client regarding private letter ruling.	1.0	642	642

		Attendance: R. Zablocki (client), R. Testoff, S. Starzynski, B. Collins, H. Harman & M. Gareau.			
SPD	2/1/2010	Draft technical argument, related to IRC Sec 361 authorities, for ruling request.	1.4	642	899
SPD	2/1/2010	Read edits made to ruling request regarding IRC Sec. 361 authorities.	0.3	642	193
SPD	2/1/2010	Research IRC section 361 authorities for private letter ruling request.	1.1	642	706
SPD	2/1/2010	Call with S. Starzynski regarding proposed changes to environmental trusts.	1.2	642	770
SPD	2/2/2010	Update draft technical arguments, related to IRC Sec. 361 authorities, for ruling request.	2.2	642	1,412
SPD	2/2/2010	Read edits made to ruling request related to IRC Sec. 361 authorities.	0.3	642	193
SPD	2/2/2010	Research technical issues regarding IRC Sec. 361 authorities for the draft ruling request.	1.3	642	835
SPD	2/2/2010	Research technical issues regarding regulation 1.468B-9 disputed ownership funds for the draft ruling request.	2.2	642	1,412
SPD	2/2/2010	IRS Strategy call regarding private letter ruling. Attendance: S. Goldring (Weil), M. Goodman (Weil), R. Zablocki, J. Pae (Weil), M. Gareau, R. Testoff, S. Starzynski.	1.0	642	642
SPD	2/3/2010	Update draft for technical arguments, related to IRC Sec. 361 authorities, for the ruling request.	1.2	642	770
SPD	2/4/2010	Discussion with B. Collins regarding previous contacts with IRS on ruling request.	0.8	642	514
SPD	2/4/2010	Discussion with S. Starzynski regarding open items and timing of draft ruling request.	1.2	642	770
SPD	2/5/2010	Update and revise the technical analysis of the draft ruling request.	1.5	642	963
SPD	2/8/2010	Edit the term sheet section of the draft ruling request.	3.2	642	2,054
SPD	2/8/2010	Technical research regarding IRC Sec. 361 Authorities related to the ruling request.	2.1	642	1,348
SPD	2/8/2010	Perform technical research regarding Reg. 1.468 B-9 disputed ownership funds for the ruling request.	0.2	642	128
SPD	2/9/2010	Technical research regarding IRC Sec. 361 Authorities related to the ruling request.	1.2	642	770
SPD	2/9/2010	Update draft ruling request for issues regarding IRC Sec. 361 authorities.	4.9	642	3,146
SPD	2/9/2010	Read updated draft for changes made regarding IRC Sec. 361 authorities.	1.3	642	835
SPD	2/10/2010	Update draft ruling request for issues regarding, regulation 1.468B-9, disputed ownership funds.	3.4	642	2,183
SPD	2/10/2010	Read updated draft for changes made regarding regulation 1.468B-9 disputed ownership funds.	1.2	642	770
SPD	2/10/2010	Discuss regulation 1.468B-1 qualified settlement funds with B. Collins	0.7	642	449
SPD	2/10/2010	Technical research regarding Reg. 1.468 B-9 disputed ownership funds.	1.7	642	1,091
SPD	2/11/2010	Revise draft ruling request for comments received regarding legal analysis	2.9	642	1,862
SPD	2/11/2010	Technical research regarding claimholder as creditor, related to draft ruling request.	2.1	642	1,348
SPD	2/12/2010	Research IRC section 361 authorities for private letter ruling request.	1.3	642	835
SPD	2/12/2010	Follow up on the status of the draft ruling request with B. Collins	0.2	642	128
SPD	2/12/2010	Update term sheet section of the draft ruling request.	2.5	642	1,605
SPD	2/15/2010	Read through and update the technical analysis section of the draft ruling request.	4.9	642	3,146
SPD	2/15/2010	Perform technical research regarding Reg. 1.468 B-9 disputed ownership funds for the ruling request.	3.1	642	1,990
SPD	2/15/2010	Discussion with B. Collins regarding status of the private letter ruling request.	0.5	642	321
SPD	2/16/2010	Read through updated term sheet section of draft ruling request.	0.2	642	128
SPD	2/17/2010	Call with client, Weil, & Deloitte to report on 2/17/10 call with IRS. Client Attendance: R. Zablocki & J. Selzer. Weil Attendance: S. Goldring, M. Goodman, D. Berz, C. Parker, & M. Morton. Deloitte Attendance: R. Testoff, M. Gareau, S.	1.0	642	642

Starzynski, B. Collins & H. Harman.

SPD	2/17/2010	Read updated term sheet section of draft ruling request.	0.5	642	321
SPD	2/18/2010	Confirm all open notes regarding term sheet section have been addressed.	0.5	642	321
SPD	2/22/2010	Edit the fact section of the draft ruling request.	1.6	642	1,027
SPD	2/23/2010	Technical research regarding Reg. 1.468 B-9 disputed ownership funds.	2.4	642	1,541
SPD	2/23/2010	Update and revise draft ruling request including edits related to regulation 1.468B-9 disputed ownership funds.	5.3	642	3,403
SPD	2/24/2010	Revise draft ruling request including edits regarding regulation 1.468B-9 disputed ownership funds.	5.5	642	3,531
SPD	2/24/2010	Technical research regarding Reg. 1.468 B-9 disputed ownership funds.	2.4	642	1,541
SPD	2/25/2010	Edits to the technical analysis of the draft ruling request.	2.7	642	1,733
SPD	2/25/2010	Technical research regarding Reg. 1.468 B-9 disputed ownership funds.	1.6	642	1,027
SPD	2/26/2010	Private letter ruling request research related to regulation 1.468 B-9 disputed ownership funds.	2.6	642	1,669
SPD	2/26/2010	Update and revise draft ruling request related to regulation 1.468B-9 disputed ownership funds.	5.7	642	3,659
SPD	3/1/2010	Update and revise draft ruling request including revisions made regarding, regulation 1.468B-9, disputed ownership funds.	3.6	642	2,311
SPD	3/1/2010	Read updates made to draft ruling request related to regulation 1.468B-9 disputed ownership funds.	1.6	642	1,027
SPD	3/1/2010	Draft ruling request research related to regulation 1.468 B-9 disputed ownership funds.	3.8	642	2,440
SPD	3/2/2010	Technical research regarding Reg. 1.468 B-9 disputed ownership funds.	3.2	642	2,054
SPD	3/2/2010	Revisions to the technical analysis section of the draft ruling request.	5.3	642	3,403
SPD	3/3/2010	Perform technical research regarding Reg. 1.468 B-9 disputed ownership funds for the ruling request.	2.2	642	1,412
SPD	3/3/2010	Edit updated draft ruling request based on additional research performed related to regulation 1.468B-9 disputed ownership funds.	0.9	642	578
SPD	3/8/2010	Research IRC section 361 authorities for private letter ruling request.	3.4	642	2,183
SPD	3/8/2010	Update and revise draft ruling request including edits regarding Reg. 1.468B-9 disputed ownership funds.	3.8	642	2,440
SPD	3/8/2010	Revise draft ruling request including edits related to IRC Sec. 361 authorities.	2.4	642	1,541
SPD	3/9/2010	Discuss draft ruling request draft status with S. Starzynski.	0.2	642	128
SPD	3/9/2010	Perform technical research regarding Reg. 1.468 B-9 disputed ownership funds for the ruling request.	2.1	642	1,348
SPD	3/9/2010	Revise draft ruling request including edits regarding regulation 1.468B-9 disputed ownership funds and IRC Sec. 361 authorities.	7.1	642	4,558
SPD	3/10/2010	Perform technical research regarding Reg. 1.468 B-9 disputed ownership funds for the ruling request.	2.9	642	1,862
SPD	3/10/2010	Update draft ruling request section related to Reg. 1.468B-9 disputed ownership funds.	6.4	642	4,109
SPD	3/11/2010	Research IRC section 361 authorities for private letter ruling request.	1.2	642	770
SPD	3/11/2010	Revise fact, analysis, and term sheet section of the draft ruling request for Motors Liquidation Company.	6.7	642	4,301
SPD	3/11/2010	Read updates made to draft ruling request.	0.3	642	193
SPD	3/12/2010	Research related to regulation 1.468B-9 disputed ownership funds for private letter ruling request.	1.2	642	770
SPD	3/12/2010	Edits to analysis section of private letter ruling request.	0.9	642	578
SPD	3/12/2010	Discussion with B. Collins regarding Reg. 1.468B-9 disputed ownership funds related to the draft ruling request.	1.2	642	770
SPD	3/12/2010	Research IRC section 361 authorities for private letter ruling request.	2.4	642	1,541

SPD	3/15/2010	Perform technical research regarding Reg. 1.468 B-9 disputed ownership funds for the ruling request.	2.1	642	1,348
SPD	3/15/2010	Update and clear notes related to the technical analysis section of the private letter ruling request.	2.9	642	1,862
SPD	3/18/2010	Perform research regarding Reg. 1.468 B-9 disputed ownership funds for the ruling request.	1.6	642	1,027
SPD	3/18/2010	Read analysis section of the draft ruling request.	0.8	642	514
SPD	3/18/2010	Revisions to the term sheet section of the draft private letter ruling request.	1.6	642	1,027
SPD	3/29/2010	Revise and edit the facts section of the draft ruling request.	1.3	642	835
SPD	3/29/2010	Read the updated facts section of the draft ruling request.	0.4	642	257
SPD	4/2/2010	Revisions to the term sheet section of the private letter ruling request.	2.2	642	1,412
SPD	4/5/2010	Edit draft ruling request section regarding regulation 1.469B-9 disputed ownership funds.	2.3	642	1,477
			<u>201.0</u>	<u>\$</u>	<u>129,042</u>
<b>GAREAU, MATTHEW E</b>					
MEG	1/12/2010	Technical research regarding IRC Sec. 361 Authorities related to the ruling request.	1.4	642	\$ 899
MEG	1/19/2010	Technical research regarding Reg. 1.468 B-9 disputed ownership funds.	1.9	642	1,220
MEG	1/28/2010	Technical Research regarding IRC Sec. 361 Authorities related to the ruling request.	1.2	642	770
MEG	1/28/2010	Discussion with S. Duffley regarding IRC Sec. 361 authorities.	0.2	642	128
MEG	1/29/2010	Read through draft ruling request and add comments regarding IRC Sec. 361 authorities.	2.6	642	1,669
MEG	2/1/2010	Walk through updated ruling request and confirm notes have been addressed.	2.2	642	1,412
MEG	2/1/2010	Internal call to prepare for client meeting, regarding private letter ruling. Deloitte Attendance: R. Testoff, S. Starzynski, B. Collins, H. Harman & S. Duffley.	1.0	642	642
MEG	2/1/2010	Update call with client regarding private letter ruling. Attendance: R. Zablocki (client), R. Testoff, S. Starzynski, B. Collins, H. Harman & S. Duffley.	1.0	642	642
MEG	2/2/2010	IRS Strategy call regarding private letter ruling. Attendance: S. Goldring (Weil), M. Goodman (Weil), R. Zablocki, J. Pae (Weil), S. Duffley, R. Testoff, S. Starzynski.	1.0	642	642
MEG	2/2/2010	Research technical issues related to 1.468 B-9 disputed ownership funds regarding the draft ruling request.	1.3	642	835
MEG	2/8/2010	Update and edit draft ruling request section regarding regulation 1.468B-9 disputed ownership funds.	1.4	642	899
MEG	2/9/2010	Read updated analysis section of the draft ruling request.	0.8	642	514
MEG	2/17/2010	Call with client, Weil, & Deloitte to report on 2/17/10 call with IRS. Client Attendance: R. Zablocki & J. Selzer. Weil Attendance: S. Goldring, M. Goodman, D. Berz, C. Parker, & M. Morton. Deloitte Attendance: R. Testoff, S. Duffley, S. Starzynski, B. Collins & H. Harman.	1.0	642	642
MEG	2/17/2010	Call with Internal Revenue Service regarding private letter ruling. Deloitte Attendance: R. Testoff and B. Collins.	2.0	642	1,284
MEG	2/19/2010	Read through draft ruling request and add edits related to regulation 1.468B-9 disputed ownership funds.	2.2	642	1,412
MEG	2/24/2010	Call with Internal Revenue Service regarding regulation 1.468B-1 qualified settlement funds and regulation 1.468B-9 disputed ownership funds treatment. Deloitte Attendance: R. Testoff, B. Collins & H. Harman.	1.0	642	642
MEG	2/25/2010	Research technical issues related to IRC Section 361 Authorities.	1.9	642	1,220
MEG	2/26/2010	Read updated draft ruling request to confirm previous notes regarding IRC Sec. 361 authorities had been addressed.	0.9	642	578
MEG	3/2/2010	Read through and revise technical discussion regarding IRC Sec. 361 authorities included in the ruling request.	2.6	642	1,669
MEG	3/2/2010	Discussion with B. Collins regarding status of ruling request and open items to be addressed.	1.3	642	835
MEG	3/3/2010	Research technical issues related to Reg. 1.468 B-9 disputed ownership funds regarding the draft ruling request.	2.6	642	1,669

MEG	3/4/2010	Read through updated draft ruling request and add comments regarding Reg. 1.468B-9 disputed ownership funds section.	2.1	642	1,348
MEG	3/6/2010	Update and revise draft ruling request regarding IRC Section 361 authorities' language.	3.2	642	2,054
MEG	3/8/2010	Work with S. Starzynski to identify facts for background of bankruptcy.	2.7	642	1,733
MEG	3/9/2010	Ruling request drafting, changes and edits with S. Starzynski.	2.0	642	1,284
MEG	3/10/2010	Read draft ruling request and identify additional issues regarding IRC Sec. 361 authorities.	0.9	642	578
MEG	3/10/2010	Discussion with S. Starzynski regarding open items for the draft private letter ruling request.	0.8	642	514
MEG	3/14/2010	Read and add revision notes to section regarding Reg. 1.468B-9 disputed ownership funds.	4.3	642	2,761
MEG	3/16/2010	Revisions to the draft ruling request related to the term sheet and fact sections.	3.9	642	2,504
MEG	3/17/2010	Research technical issues related to Reg. 1.468 B-9 disputed ownership funds regarding the draft ruling request.	3.8	642	2,440
MEG	3/17/2010	Revise language included in draft ruling request regarding Reg. 1.468B-9 disputed ownership funds section.	3.1	642	1,990
MEG	3/17/2010	Read updates made to draft ruling request section regarding Reg. 1.468B-9 disputed ownership funds.	1.2	642	770
MEG	3/18/2010	Read updated plan term sheet and add comments to incorporate into private letter ruling request.	1.9	642	1,220
MEG	3/18/2010	Read through and comment on changes made to draft ruling request regarding the law section.	4.1	642	2,632
MEG	3/23/2010	Read and add additional language to the fact section of the draft ruling request.	2.2	642	1,412
MEG	3/24/2010	Prepare list of revision notes related to draft ruling request and send to S. Starzynski.	3.8	642	2,440
MEG	3/25/2010	Read updated term sheet section of the draft ruling request including confirmation that open items have been addressed.	1.1	642	706
MEG	3/26/2010	Address comments left by S. Starzynski regarding Reg. 1.468B-9 disputed ownership funds within the draft ruling request.	0.8	642	514
MEG	3/29/2010	Read updated technical analysis section of the draft ruling request.	0.7	642	449
MEG	4/6/2010	Read through updated section related to Reg 1.468B-9 disputed ownership funds within the ruling request.	0.4	642	257
MEG	4/27/2010	Conference call with R.Testoff and B. Collins regarding legal analysis related to the private letter ruling request.	2.0	642	1,284
MEG	5/12/2010	Preparation for call with Weil and B. Collins regarding tax law analysis for the private letter ruling request.	0.9	642	578
MEG	5/12/2010	Conference call with Weil and B. Collins regarding tax law analysis for the private letter ruling request.	1.5	642	963
MEG	5/18/2010	Read and confirm open notes have been addressed for the technical analysis section of the draft ruling request.	1.1	642	706
			<u>80.0</u>	<u>\$</u>	<u>51,360</u>
<b>HALLETT, KEVIN M</b>					
KMH	4/22/2010	Meeting with J. Athanas regarding format and content of MLC billing exhibits.	0.8	425	\$ 340
KMH	4/22/2010	Creating Template for MLC billing submission including three separate exhibits.	2.1	425	893
KMH	4/26/2010	Revisions to exhibit B included within MLC billing submission.	0.9	425	383
KMH	5/3/2010	Revisions to exhibits A, B & C included within the MLC billing submission.	2.4	425	1,020
KMH	5/6/2010	Revisions to exhibits B & C included within the MLC billing submission.	1.1	425	468
KMH	5/8/2010	Populate template, all exhibits, with time entries related to April 2010.	1.0	425	425
			<u>8.3</u>	<u>\$</u>	<u>3,528</u>
<b>HARMAN, HEATHER A</b>					
HAH	1/14/2010	Research regulation 1.468B-1 qualified settlement fund and disputed ownership rules.	2.3	557	\$ 1,281
HAH	1/15/2010	Research technical issues related to regulation 1.468B-1 qualified ownership funds regarding the draft ruling request.	4.2	557	2,339

HAH	1/15/2010	Prepare outline of items to include in the draft ruling request regarding regulation 1.468B-1 qualified ownership funds.	1.4	557	780
HAH	1/19/2010	Research technical issues related to 1.468 B-1 qualified ownership funds regarding the draft ruling request.	4.4	557	2,451
HAH	1/19/2010	Edit and add new language to draft ruling request regarding regulation 1.468B-1 qualified ownership funds.	3.3	557	1,838
HAH	1/21/2010	Technical research related to regulation 1.468B-1 qualified ownership funds.	4.4	557	2,451
HAH	1/22/2010	Research technical issues related to 1.468 B-1 qualified ownership funds regarding the draft ruling request.	2.6	557	1,448
HAH	1/22/2010	Revisions and edits to draft ruling request incorporating additional research evidence regarding qualified ownership funds under Reg. 1.468B-1.	3.2	557	1,782
HAH	1/26/2010	Research technical issues related to 1.468 B-1 qualified ownership funds regarding the draft ruling request.	4.4	557	2,451
HAH	1/26/2010	Updating draft ruling request related to edits regarding regulation 1.468B-1 qualified ownership funds section.	3.2	557	1,782
HAH	1/27/2010	Technical research related to regulation 1.468B-1 qualified ownership funds.	3.6	557	2,005
HAH	1/27/2010	Technical research related to regulation 1.468B-9 disputed ownership funds.	2.9	557	1,615
HAH	1/27/2010	Updating draft ruling request section with changes made due to additional research regarding Reg. 1.468B-9 disputed ownership funds.	4.2	557	2,339
HAH	1/28/2010	Technical research related to Reg. 1.468B-9 disputed ownership funds regarding the draft ruling request.	1.9	557	1,058
HAH	1/29/2010	Research technical issues related to 1.468 B-1 qualified ownership funds regarding the draft ruling request.	4.1	557	2,284
HAH	1/29/2010	Revisions to draft ruling request regarding regulation 1.468B-1 qualified ownership fund issues.	3.1	557	1,727
HAH	2/1/2010	Read updated technical analysis section of the draft ruling request including confirmation that notes have been cleared.	1.7	557	947
HAH	2/1/2010	Internal call to prepare for client meeting, regarding private letter ruling. Deloitte Attendance: R. Testoff, S. Starzynski, B. Collins, M. Gareau & S. Duffley.	1.0	557	557
HAH	2/1/2010	Update call with client regarding private letter ruling. Attendance: R. Zablocki (client), R. Testoff, S. Starzynski, B. Collins, M. Gareau & S. Duffley.	1.0	557	557
HAH	2/2/2010	Research related to 1.468 B-9 disputed ownership funds, bankruptcy cases and letter rulings.	3.1	557	1,727
HAH	2/2/2010	Update draft ruling request with edits regarding the section related to Reg. 1.468B-9 disputed ownership funds.	3.6	557	2,005
HAH	2/2/2010	Read edits made to the technical analysis section of the draft ruling request.	3.1	557	1,727
HAH	2/3/2010	Technical research related to 1.468B-9 disputed ownership funds.	2.1	557	1,170
HAH	2/4/2010	Research related to 1.468 B-9 disputed ownership funds bankruptcy cases and letter rulings.	2.7	557	1,504
HAH	2/5/2010	Update draft ruling request with edits to section regarding regulation 1.468B-9 disputed ownership funds.	2.1	557	1,170
HAH	2/9/2010	Read through updated technical analysis section of the draft ruling request to confirm all open notes have been properly addressed.	2.3	557	1,281
HAH	2/10/2010	Research related to 1.468 B-9 disputed ownership funds bankruptcy cases and letter rulings.	0.9	557	501
HAH	2/11/2010	Revisions to the draft ruling request related to disputed ownership funds under Reg. 1.468B-9.	3.1	557	1,727
HAH	2/17/2010	Research technical issues related to regulation 1.468B-1 qualified ownership funds regarding the draft ruling request.	3.4	557	1,894
HAH	2/17/2010	Revisions to draft ruling request regarding regulation 1.468B-1 qualified ownership fund issues.	2.1	557	1,170
HAH	2/17/2010	Call with client, Weil, & Deloitte to report on 2/17/10 call with IRS. Client Attendance: R. Zablocki & J. Selzer. Weil Attendance: S. Goldring, M. Goodman, D. Berz, C. Parker, & M. Morton. Deloitte Attendance: R. Testoff, S. Duffley, S. Starzynski, B. Collins & M. Gareau.	1.0	557	557
HAH	2/18/2010	Read technical analysis section of the draft ruling request.	0.6	557	334

HAH	2/24/2010	Call with Internal Revenue Service regarding regulation 1.468B-1 qualified settlement funds and 1.468B-9 disputed ownership funds treatment. Deloitte Attendance: R. Testoff, B. Collins & M. Gareau.	1.5	557	836
HAH	3/1/2010	Read through updated technical analysis section of the private letter ruling request.	0.6	557	334
HAH	3/3/2010	Edits to the draft ruling request term sheet section.	0.7	557	390
HAH	3/8/2010	Research regarding private letter rulings including information reporting requirements under 104a2.	0.8	557	446
HAH	3/11/2010	Updates to draft ruling request including clearing open notes and comments regarding reporting requirements.	2.6	557	1,448
HAH	3/15/2010	Revisions to the fact section of the draft ruling request.	0.6	557	334
HAH	3/17/2010	Update and revise draft private letter ruling addressing notes regarding reporting requirements.	3.9	557	2,172
HAH	3/17/2010	Read revisions and edits made to draft ruling request.	2.2	557	1,225
HAH	3/18/2010	Update and revise technical analysis section of the draft private letter ruling.	2.8	557	1,560
HAH	3/18/2010	Read edits made to private letter ruling request confirm all notes have been addressed.	2.3	557	1,281
HAH	3/24/2010	Research, utilizing Colliers on Bankruptcy, related to Reg. 1.468B-9 disputed ownership funds.	3.3	557	1,838
HAH	3/25/2010	Motors Liquidation Company edits related to the analysis section of the private letter ruling request.	1.7	557	947
HAH	4/27/2010	Update and clear notes regarding the technical analysis section of the private letter ruling request.	1.7	557	947
HAH	5/3/2010	Edits to the fact section of the draft private letter ruling request.	1.1	557	613
HAH	5/7/2010	Research related to private letter rulings appraisal of successor's stock and trading liquidating trusts.	1.2	557	668
HAH	5/18/2010	Revisions to analysis section of the private letter ruling request.	1.5	557	836
			<u>115.5</u>		<u>\$ 64,334</u>
<b>LAY, MATTHEW WILLIAM</b>					
MWL	2/1/2010	Discussion with S. Starzynski regarding pass-through issues.	0.4	837	\$ 335
			<u>0.4</u>		<u>\$ 335</u>
<b>PEEBLES, LAURA H</b>					
LHP	1/28/2010	Call with S Starzynski regarding tax treatment of disputed ownership funds, available election under Reg. 1.468B-9, and tax reporting issues.	0.5	837	\$ 419
LHP	2/1/2010	S Starzynski meeting to discuss taxation of disputed ownership funds, under Reg. 1.468B-9, coming out of "Old GM."	0.5	837	419
			<u>1.0</u>		<u>\$ 837</u>
<b>SHEKELL, SCOTT L</b>					
SLS	2/1/2010	Research regarding submission process and formatting	1.9	723	\$ 1,374
SLS	3/23/2010	Read updated draft private letter ruling request.	0.5	723	362
SLS	3/17/2010	Identifying staffing needs for fee submission.	1.1	723	795
SLS	4/9/2010	Additional research regarding fee submission and formatting	0.9	723	651
SLS	4/21/2010	Walk through time entries to date to ensure conformance with submission standards.	0.6	723	434
SLS	4/22/2010	Manual walkthrough of template created for fee submission	1.1	723	795
SLS	4/26/2010	Edits to fee submission template	0.4	723	289
			<u>6.5</u>		<u>\$ 4,700</u>
<b>STARZYNSKI, STEVEN D</b>					
SDS	1/14/2010	Conference call discussing facts for inclusion in the ruling request, with client (R. Zublocki) and Weil including; S.	1.3	557	\$ 724

		Duffley, B. Collins, and R. Testoff.			
SDS	1/14/2010	Begin researching regulation 1.468B-1 qualified settlement funds and regulation 1.468B-9 disputed ownership fund rules.	2.8	557	1,560
SDS	1/15/2010	Begin drafting outline of Motors Liquidation Company ruling request.	2.7	557	1,504
SDS	1/15/2010	Research regarding 1.468B-9 disputed ownership funds.	2.6	557	1,448
SDS	1/15/2010	Technical research regarding 361 impact on transfers to trusts.	1.3	557	724
SDS	1/19/2010	Draft private letter ruling request.	1.6	557	891
SDS	1/19/2010	Technical research related disputed ownership funds under Reg. 1.468B-9.	2.7	557	1,504
SDS	1/20/2010	Research related to regulation 1.468B-9 & B-1 regarding disputed ownership funds and qualified settlement funds.	1.9	557	1,058
SDS	1/20/2010	Technical research regarding liquidating trusts.	1.1	557	613
SDS	1/20/2010	Draft facts and background for private letter ruling request.	3.9	557	2,172
SDS	1/21/2010	Draft private letter ruling request	4.8	557	2,674
SDS	1/21/2010	Read through and analyze Goldring treatise.	2.1	557	1,170
SDS	1/21/2010	Private letter ruling request technical research related to Reg. 1.468B-9 disputed ownership funds.	2.1	557	1,170
SDS	1/21/2010	Read NYSBA comments on potential trust issues.	1.2	557	668
SDS	1/22/2010	Research private letter ruling requests that have cited regulation 1.468B-1 qualified settlement funds.	2.1	557	1,170
SDS	1/22/2010	Technical research regarding liquidating trusts for the private letter ruling.	4.1	557	2,284
SDS	1/22/2010	Technical research related to 1.468B-9 disputed ownership funds.	2.7	557	1,504
SDS	1/25/2010	Technical research related to publicly traded partnerships regarding liquidating trusts.	1.4	557	780
SDS	1/25/2010	Technical research related to publicly traded partnerships regarding disputed ownership funds under regulation 1.468B-9.	2.2	557	1,225
SDS	1/25/2010	Drafting Motors Liquidation Company ruling request.	2.7	557	1,504
SDS	1/25/2010	Preparation of planning document used to identify new focus points regarding the ruling request.	1.3	557	724
SDS	1/25/2010	Read edits made to draft ruling request.	1.6	557	891
SDS	1/26/2010	Research on trading contingent rights and trust issues.	2.2	557	1,225
SDS	1/26/2010	Discussion with S. Duffley regarding trust issues for the private letter ruling request.	0.6	557	334
SDS	1/26/2010	Research on sub-chapter C issues, delayed Sec. 361 authority transfers and transfers to creditors in bankruptcy.	3.3	557	1,838
SDS	1/26/2010	Drafting Motors Liquidation Company ruling request.	2.6	557	1,448
SDS	1/27/2010	Research on Motors Liquidation Company website and court docket website for publicly available information related to the company's claimholders.	3.1	557	1,727
SDS	1/27/2010	Research related to Regs. 1.468B-9 & B-1 disputed ownership funds, qualified settlement funds and liquidating trusts.	2.4	557	1,337
SDS	1/27/2010	Drafting Motors Liquidation Company ruling request.	2.8	557	1,560
SDS	1/28/2010	Draft and edit Motors Liquidation Company ruling request.	3.7	557	2,061
SDS	1/28/2010	Read through and analyze trust term sheets provided by lawyers.	4.8	557	2,674
SDS	1/28/2010	Ruling request research related to regulation 1.468B-9 disputed ownership fund.	1.2	557	668
SDS	1/28/2010	Call with L. Peebles regarding tax treatment of disputed ownership fund and available election under regulation 1.468B-9.	0.5	557	279
SDS	1/29/2010	Additional research regarding various trust related issues including; Reg. 1.468B-9 disputed ownership fund rulings.	2.3	557	1,281
SDS	1/29/2010	Discussion and follow up with B. Testoff and H. Harman regarding regulation 1.468B-1 qualified settlement issues.	1.8	557	1,003



SDS	1/29/2010	Edit Motors Liquidation Company ruling request related to qualified ownership funds under Reg. 1.468B-1.	1.6	557	891
SDS	2/1/2010	Motors Liquidation Company ruling request edits to facts and disputed ownership funds write-up, under regulation 1.468B-9.	3.7	557	2,061
SDS	2/1/2010	Conference call discussing proposed changes to environmental trusts with S. Duffley.	1.2	557	668
SDS	2/1/2010	Research regarding regulation 1.468B-1 qualified settlement funds.	1.0	557	557
SDS	2/1/2010	Discussion with M. Lay regarding pass-through issues related to private letter ruling request.	0.4	557	223
SDS	2/1/2010	Meeting with L. Peebles to discuss taxation of disputed ownership funds, under Reg. 1.468B-9, coming out of "Old GM."	0.5	557	279
SDS	2/1/2010	Internal call to prepare for client meeting, regarding private letter ruling. Deloitte Attendance: R. Testoff, H. Harman, B. Collins, M. Gareau & S. Duffley.	1.0	557	557
SDS	2/1/2010	Update call with client regarding private letter ruling. Attendance: R. Zablocki (client), R. Testoff, H. Harman, B. Collins, M. Gareau & S. Duffley.	1.0	557	557
SDS	2/1/2010	Research regarding Reg. 1.468B-9 disputed ownership funds related to draft ruling request.	0.6	557	334
SDS	2/2/2010	Motors Liquidation Company ruling request edits regarding trust term sheets.	1.9	557	1,058
SDS	2/2/2010	Motors Liquidation Company ruling request drafting.	2.6	557	1,448
SDS	2/2/2010	IRS Strategy call regarding private letter ruling. Attendance: S. Goldring (Weil), M. Goodman (Weil), R. Zablocki, J. Pae (Weil), S. Duffley, R. Testoff, M. Gareau.	1.0	557	557
SDS	2/2/2010	Motors Liquidation Company research regarding IRC section 361 authorities issues, regulation 1.468B-1 qualified settlement funds and regulation 1.468B-9 disputed ownership funds issues.	2.7	557	1,504
SDS	2/3/2010	Draft Motors Liquidation Company ruling request law and analysis sections.	3.6	557	2,005
SDS	2/3/2010	Motors Liquidation Company research regarding regulations 1.468B-1 & B-9 qualified settlement funds and disputed ownership fund issues.	2.7	557	1,504
SDS	2/3/2010	Motors Liquidation Company research regarding IRC Sec. 361 authorities issues.	2.1	557	1,170
SDS	2/4/2010	Draft Motors Liquidation Company ruling request facts and technical analysis sections.	3.3	557	1,838
SDS	2/4/2010	Revise draft ruling request term sheet section of submission.	1.4	557	780
SDS	2/4/2010	Internal meeting with S. Duffley discussing open items, draft timing & research points for the draft ruling request.	1.8	557	1,003
SDS	2/4/2010	Motors Liquidation Company research regarding 1.468B-9 disputed ownership funds.	2.6	557	1,448
SDS	2/5/2010	Revisions and comments regarding the fact section of the draft ruling request.	2.3	557	1,281
SDS	2/8/2010	Draft ruling request edits to term sheet section including closing of notes and adding additional comments.	2.4	557	1,337
SDS	2/9/2010	Update and revise analysis section of the draft ruling request.	2.1	557	1,170
SDS	2/9/2010	Read and update analysis section of the draft ruling request.	1.7	557	947
SDS	2/10/2010	Update and revise term sheet section of draft ruling request	1.9	557	1,058
SDS	2/10/2010	Cite check technical analysis regarding disputed ownership funds under Reg. 1.468B-9.	2.3	557	1,281
SDS	2/11/2010	Edits to technical analysis related to ruling request.	2.2	557	1,225
SDS	2/11/2010	Technical research related to 1.468B-9 disputed ownership funds.	1.7	557	947
SDS	2/12/2010	Update and add additional comments regarding term sheet section of the draft ruling request.	2.4	557	1,337
SDS	2/12/2010	Perform research regarding Reg. 1.468B-9 disputed ownership funds related to the draft ruling request.	2.2	557	1,225
SDS	2/15/2010	Revisions to the term sheet section of the draft ruling request.	2.2	557	1,225
SDS	2/16/2010	Edit and clear comments regarding fact section of the draft ruling request.	1.7	557	947

SDS	2/16/2010	Subsequent research regarding Reg. 1.468B-9 disputed ownership funds related to the draft ruling request.	2.3	557	1,281
SDS	2/17/2010	Call with client, Weil, & Deloitte to report on 2/17/10 call with IRS. Client Attendance: R. Zablocki & J. Selzer. Weil Attendance: S. Goldring, M. Goodman, D. Berz, C. Parker, & M. Morton. Deloitte Attendance: R. Testoff, S. Duffley, H. Harman, B. Collins & M. Gareau.	1.0	557	557
SDS	2/22/2010	Motors Liquidation Company debrief, with B. Collins, related to IRS issues and next steps.	0.6	557	334
SDS	2/22/2010	Revisions to the fact section of the draft private letter ruling request.	1.6	557	891
SDS	3/1/2010	Update ruling request based on new draft of environmental trust documents.	2.2	557	1,225
SDS	3/2/2010	Bankruptcy code research regarding types of claimholders.	2.1	557	1,170
SDS	3/2/2010	Technical research related to Reg. 1.468B-9 disputed ownership funds.	3.7	557	2,061
SDS	3/2/2010	Revisions to the disputed ownership funds section, under Reg. 1.468B-9, for the draft ruling request.	2.9	557	1,615
SDS	3/3/2010	Additional research regarding Reg. 1.468B-9 disputed ownership funds.	2.9	557	1,615
SDS	3/3/2010	Update and revise disputed ownership funds section, under Reg. 1.468B-9, of the draft ruling request.	3.8	557	2,117
SDS	3/3/2010	Technical research related to Reg. 1.468B-9 disputed ownership funds.	3.1	557	1,727
SDS	3/4/2010	Edits to ruling request and bankruptcy code research regarding claimholders.	3.1	557	1,727
SDS	3/4/2010	Update and edit analysis section of the draft ruling request.	3.3	557	1,838
SDS	3/5/2010	Edit and add comments to the law section of the draft ruling request.	3.2	557	1,782
SDS	3/5/2010	Technical research regarding Reg. 1.468B-9 disputed ownership funds related to the draft ruling request.	2.4	557	1,337
SDS	3/6/2010	Edits to draft ruling request regarding regulation 1.468B-1 qualified settlement fund section.	1.2	557	668
SDS	3/7/2010	Update and revise term sheet section of the draft ruling request.	3.3	557	1,838
SDS	3/7/2010	Edits to ruling request, discuss re-working of draft to move corporate discussion to the front.	2.9	557	1,615
SDS	3/8/2010	Formatting and incorporating edit notes regarding regulation 1.468B-1 qualified settlement funds from S. Duffley and R. Testoff.	2.7	557	1,504
SDS	3/8/2010	Work with M. Gareau to identify publicly available information to assist team in writing facts and background on bankruptcy.	3.1	557	1,727
SDS	3/8/2010	Edits to ruling request regarding facts & background section.	3.6	557	2,005
SDS	3/9/2010	Drafting of ruling request including changes and edits to the term sheet and analysis section.	2.2	557	1,225
SDS	3/9/2010	Discuss edits to draft ruling request with M. Gareau.	2.0	557	1,114
SDS	3/9/2010	Work R. Testoff comments and edits into draft.	2.6	557	1,448
SDS	3/9/2010	Revisions and edits to the term sheet section included within the draft ruling request.	1.6	557	891
SDS	3/9/2010	Follow up discussion with S. Duffley regarding ruling request.	0.2	557	111
SDS	3/10/2010	Revisions to ruling request draft.	3.1	557	1,727
SDS	3/10/2010	Read through and edit updated term sheet.	2.8	557	1,560
SDS	3/10/2010	Discuss Motors Liquidation Company private letter ruling request open items with M. Gareau.	0.8	557	446
SDS	3/10/2010	Revisions to draft letter ruling request related to the disputed ownership funds section under Reg. 1.468B-9.	1.6	557	891
SDS	3/11/2010	Edits to regulations 1.468B-1 & B-9 qualified settlement funds and disputed ownership fund section of draft ruling request.	1.9	557	1,058
SDS	3/11/2010	Revisions to draft ruling request related to the analysis section.	3.1	557	1,727
SDS	3/11/2010	Update draft PLR to incorporate comments received.	2.4	557	1,337
SDS	3/12/2010	Preparation of open items list and questions regarding the ruling request related to Reg. 1.468B-9 disputed ownership funds.	1.2	557	668

SDS	3/16/2010	Ruling request edits from M. Gareau.	2.6	557	1,448
SDS	3/16/2010	Edit private letter ruling request section related to the technical analysis.	2.2	557	1,225
SDS	3/16/2010	Prepare write-up related to disputed ownership funds under Reg. 1.468B-9.	2.7	557	1,504
SDS	3/16/2010	Motors Liquidation Company ruling request edits regarding the term sheet section.	3.3	557	1,838
SDS	3/17/2010	Motors Liquidation Company changes to regulation 1.468B-1 qualified settlement fund section of ruling request.	2.7	557	1,504
SDS	3/17/2010	Motors Liquidation Company ruling request edits related to the technical analysis section.	3.2	557	1,782
SDS	3/17/2010	Update the term sheet section of the draft ruling request.	3.4	557	1,894
SDS	3/18/2010	Read and edit Motors Liquidation Company list of defined terms.	3.2	557	1,782
SDS	3/18/2010	Motors Liquidation Company ruling request edits related to the term sheet & and technical analysis section.	2.6	557	1,448
SDS	3/18/2010	Read changes and edits incorporated since last draft ruling request primarily related to term sheet and analysis section.	2.3	557	1,281
SDS	3/19/2010	Motors Liquidation Company edits to ruling request related to the disputed ownership section under Reg. 1.468B-9.	2.9	557	1,615
SDS	3/19/2010	Motors Liquidation Company edits to defined terms sheet.	2.4	557	1,337
SDS	3/19/2010	Motors Liquidation Company edits and changes to ruling request regarding the term sheet section.	3.6	557	2,005
SDS	3/22/2010	Revisions to ruling request including clearing of open notes regarding the term sheet section.	2.4	557	1,337
SDS	3/22/2010	Technical research regarding regulations 1.468B-9 & B-1 disputed ownership funds & qualified settlement funds.	2.3	557	1,281
SDS	3/22/2010	Revisions to private letter ruling request related to disputed ownership funds under Reg. 1.468B-9.	3.6	557	2,005
SDS	3/23/2010	Update term sheet section of the draft ruling request, to incorporate comments left by M. Gareau & B. Collins.	2.9	557	1,615
SDS	3/23/2010	Edits to private letter ruling request related to technical analysis section.	2.6	557	1,448
SDS	3/23/2010	Revisions to private letter ruling request related to term sheet section.	2.8	557	1,560
SDS	3/24/2010	Motors Liquidation Company research, utilizing Colliers on Bankruptcy, regarding Reg. 1.468B-9 disputed ownership funds.	2.1	557	1,170
SDS	3/24/2010	Motors Liquidation Company edits from B. Collins and M. Gareau.	2.3	557	1,281
SDS	3/24/2010	Re-write section on prior private letter ruling and the dissolution requirement of Motors Liquidation Company.	3.3	557	1,838
SDS	3/25/2010	Motors Liquidation Company ruling request, edits to section regarding regulations 1.468B-1 & B-9 qualified settlement funds and disputed ownership funds.	2.7	557	1,504
SDS	3/25/2010	Motors Liquidation Company research regarding private letter rulings citing Reg. 1.468B-1 & 9 and 368(a)(1)(G).	3.2	557	1,782
SDS	3/25/2010	Motors Liquidation Company edits related to the corporate section.	1.4	557	780
SDS	3/26/2010	Revisions to private letter ruling request related to disputed ownership funds under Reg. 1.468B-9.	2.7	557	1,504
SDS	3/26/2010	Edits to private letter ruling request related to technical analysis section.	2.9	557	1,615
SDS	3/29/2010	Update and edit term sheet section of private letter ruling request.	2.1	557	1,170
SDS	3/31/2010	Read through and clear notes on law section of the draft ruling request.	1.6	557	891
SDS	4/5/2010	Edits to the term sheet section of the draft ruling request.	2.3	557	1,281
SDS	4/6/2010	Research regarding liquidating trusts.	1.3	557	724
SDS	4/6/2010	Revisions to private letter ruling request related to the technical analysis section.	0.8	557	446
SDS	5/3/2010	Edits to the private letter ruling request related to the term sheet section.	2.3	557	1,281
SDS	5/3/2010	Additional research regarding liquidating trusts	1.9	557	1,058
SDS	5/4/2010	Additional edits to the term sheet section of the private letter ruling request.	1.5	557	836

SDS	5/7/2010	Revisions to private letter ruling request related to the technical analysis section.	1.6	557	891
SDS	5/7/2010	Read and fact check language regarding liquidating trusts included within the private letter ruling request.	2.3	557	1,281
			<u>315.8</u>		<u>\$ 175,901</u>
<b>TESTOFF, ROBERT A</b>					
RAT	1/14/2010	Conference call discussing facts for inclusion in the ruling request, with client (R. Zublocki) and Weil including; S. Duffley, S. Starzynski, and S. Starzynski.	1.6	837	\$ 1,339
RAT	1/20/2010	Research regarding regulation 1.468B-1 qualified settlement fund private letter ruling.	1.9	837	1,590
RAT	1/21/2010	Research regarding regulation 1.468B-1 qualified settlement fund related to the draft private letter ruling.	1.5	837	1,256
RAT	1/25/2010	Read through trust issues identified during research related to the draft ruling request.	0.5	837	419
RAT	1/27/2010	Research related to Reg. 1.468B-9 disputed ownership funds.	1.6	837	1,339
RAT	1/28/2010	Research related to Reg. 1.468B-1 qualified settlement funds and liquidating trusts.	2.9	837	2,427
RAT	1/29/2010	Technical research related to regulation 1.468B-1 qualified ownership funds research.	3.3	837	2,762
RAT	1/29/2010	Research related to liquidating trusts regarding the private letter ruling request technical analysis section.	2.9	837	2,427
RAT	2/1/2010	Research regarding regulations 1.468B-1 & B-9 qualified settlement funds and disputed ownership funds.	1.3	837	1,088
RAT	2/1/2010	Internal call to prepare for client meeting, regarding private letter ruling. Deloitte Attendance: S. Starzynski, H. Harman, B. Collins, M. Gareau & S. Duffley.	1.0	837	837
RAT	2/1/2010	Update call with client regarding private letter ruling. Attendance: R. Zablocki (client), S. Starzynski, H. Harman, B. Collins, M. Gareau & S. Duffley.	1.0	837	837
RAT	2/2/2010	Ruling request research regarding regulation 1.468B-9 disputed ownership funds.	0.3	837	251
RAT	2/2/2010	IRS Strategy call regarding private letter ruling. Attendance: S. Goldring (Weil), M. Goodman (Weil), R. Zablocki, J. Pae (Weil), S. Duffley, S. Starzynski, M. Gareau.	1.0	837	837
RAT	2/12/2010	Read through and add comments regarding the term sheet section of the draft ruling request.	1.1	837	921
RAT	2/16/2010	Revisions to draft ruling request related to the term sheet section.	1.4	837	1,172
RAT	2/17/2010	Regulation 1.468B-1 Qualified ownership funds technical research related to private letter ruling.	0.3	837	251
RAT	2/17/2010	Call with client, Weil, & Deloitte to report on 2/17/10 call with IRS. Client Attendance: R. Zablocki & J. Selzer. Weil Attendance: S. Goldring, M. Goodman, D. Berz, C. Parker, & M. Morton. Deloitte Attendance: S. Starzynski, S. Duffley, H. Harman, B. Collins & M. Gareau.	1.0	837	837
RAT	2/17/2010	Call with Internal Revenue Service regarding private letter ruling. Deloitte Attendance: M. Gareau and B. Collins.	2.0	837	1,674
RAT	2/24/2010	Call with Internal Revenue Service regarding regulation 1.468B-1 qualified settlement funds and regulation 1.468B-9 disputed ownership funds treatment. Deloitte Attendance: H. Harman, B. Collins & M. Gareau.	1.0	837	837
RAT	3/1/2010	Revisions to ruling request including fact check regarding Reg. 1.468B-9 disputed ownership funds.	3.3	837	2,762
RAT	3/3/2010	Technical research related to regulation 1.468B-1 qualified ownership funds to be used in the analysis section of ruling request.	2.2	837	1,841
RAT	3/4/2010	Read and insert notes/comments regarding the analysis section of the draft private letter ruling request.	3.2	837	2,678
RAT	3/5/2010	Additional research regarding the draft ruling request related to Reg. 1.468B-9 disputed ownership funds.	2.8	837	2,344
RAT	3/7/2010	Read draft ruling request and confirm open notes have been addressed regarding the technical analysis section.	4.8	837	4,018
RAT	3/8/2010	Read through updated draft ruling request section related to the technical analysis section and add revision comments.	3.1	837	2,595
RAT	3/12/2010	Read and clear notes regarding regulation 1.468B-1 qualified settlement funds section of updated ruling request.	1.1	837	921

RAT	3/24/2010	Revisions and comments regarding the law section of the draft private letter ruling request.	3.7	837	3,097
RAT	3/25/2010	Walk through updated ruling request and confirm notes have been addressed related to the term sheet, law and analysis sections.	1.7	837	1,423
RAT	3/26/2010	Clear comments received related to analysis section of ruling request for regulation 1.468B-1 qualified settlement funds issues.	1.1	837	921
RAT	4/27/2010	Conference call with M. Gareau and B. Collins regarding legal analysis related to the private letter ruling request.	2.0	837	1,674
RAT	5/12/2010	Research related to liquidating trusts regarding the private letter ruling request.	1.0	837	837
			<u>57.6</u>		<u>\$ 48,211</u>
<b>WIGGINS, SCOTT B</b>					
SBW	5/28/2010	Research regarding 355(e) "Plan" Research.	2.5	557	\$ 1,393
			<u>2.5</u>		<u>\$ 1,393</u>
<b>Total hours and amount sought</b>			<u>908.6</u>		<u>\$ 579,353</u>

**Exhibit D**

Deloitte Tax LLP  
Tax Service Providers and Tax Consultants to Motors Liquidation Company  
For the Months of January, 2010 through May, 2010  
Expenses

Category	Date	Amount	Person	Description
Travel & Meal Expenses				
	3/13/2010	\$ 135	COLLINS, BRYAN P	Dinner expense for Deloitte Team. Attendance: B. Collins, M. Gareau, S. Starzynski, S. Duffley, H. Harman & R. Testoff.
		<u>\$ 135</u>		
		\$ 135	Total expenses and amount sought	